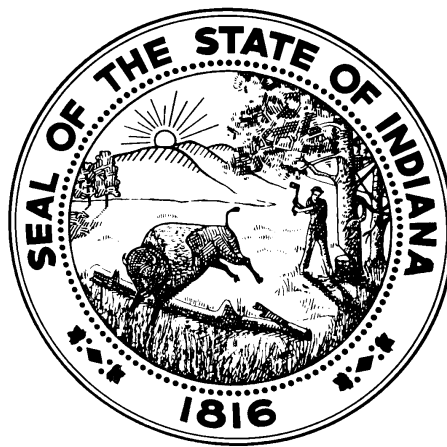


**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT
OF
CLERK OF THE CIRCUIT COURT
CASS COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
09/11/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Linda Crimmins	01-01-05 to 12-31-08
President of the County Council	Chod Gibson Ralph Anderson	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Steven M. Kain Richard L. Rusk	01-01-07 to 01-22-08 01-23-08 to 12-31-08



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
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TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the Clerk of the Circuit Court for the period from January 1, 2007 to December 31, 2007, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Cass County for the year 2007.

STATE BOARD OF ACCOUNTS

August 27, 2008

CLERK OF THE CIRCUIT COURT
CASS COUNTY
AUDIT RESULTS AND COMMENTS

OLD OUTSTANDING CHECKS (WARRANTS)

Our review of the bank reconcilements as of December 31, 2007, revealed checks outstanding in excess of two years. Outstanding checks in the Clerk's regular bank account totaled \$26,715.51 ranging in years from 1997 to 2005. Outstanding checks in the Clerk's ISETS bank account totaled \$3,093.35 ranging in years from 2001 to 2005.

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of 2 or more years as of the last day of December of each year are void."

Indiana Code 5-11-10.5-3 states in part: "Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of 2 or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the board of finance of the political subdivision or the fiscal body of a city or town. The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only 2 copies of each list need be prepared or caused to be prepared by the treasurer."

Indiana Code 5-1-10.5-5 states:

- "(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.
- (b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

CLERK OF THE CIRCUIT COURT
CASS COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

TRUST BALANCES NOT RECONCILED TO CASH BOOK

At December 31, 2007, the total of the balances in the Clerk's Register of Fees and Funds Held in Trust did not agree with the balance shown in the cash book by \$1,551.

The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the cash book. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 4)

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

Trust items on hand for a period of five years or longer totaled \$46,758.72. Cash Bonds on hand for a period of five years or longer totaled \$62,788.50.

Indiana Code 32-34-1-20 (c) states in part: "Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property . . . during the following times . . . (7) For property or proceeds held by a court or a court clerk, other than property or proceeds related to child support, five (5) years after the property or proceeds becomes distributable."

Indiana Code 32-34-1-26(a) states in part: "A holder of property that is presumed abandoned and that is subject to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property. . . ."

Indiana Code 32-34-1-27(a) states in part: " . . . on the date a report is filed under section 26 of this chapter, the holder shall pay or deliver to the attorney general the property that is described in the report as unclaimed. . . ."

CLERK OF THE CIRCUIT COURT
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 27, 2008, with Linda Crimmons, Clerk; Richard L. Rusk, President of the Board of County Commissioners; and Ralph Anderson, President of the County Council. The officials concurred with our audit findings.